



BUDGET 2020-2021



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This budget was developed in the context of mitigating the impact of the global pandemic on the University's finances for fiscal 2020-2021 and beyond. There are many adjustments in the budget due to this and the University's actual results may vary significantly from this budget due to the pandemic. For example, should the University be impacted by a second wave revenue from student fees could deviate significantly. Comparisons between the 2020-21 budget and previous year's budget and actuals should recognize the significant changes in operations and that many of these changes are for this year only.

Consolidated Budget

A consolidated budget consisting of the Operating, Special Program and Endowment budgets has been presented in this year's budget document.

COVID-19 Related Costs

Specific budgets for costs related to COVID-19 mitigation efforts in the Operating Fund Budget and Ancillary (Residence) Fund budget have been included. The majority of these are one-time costs, any recurring expenses will be built into the normal operations of the University in subsequent years.

Operating Budget

- The Operating budget will have a \$1.1 million deficit in violation of the University's budget policy. An \$809,000 deficit was budgeted in 2019-20.

Revenues and Interfund Transfers

- Total budgeted revenue and interfund transfers are \$48.9 million, an increase of \$2.3 million or 4.7% over the 2019-20 budget.
- 2020-21 is the final year of the MOU between Mount Allison and the Province. The government grant has increased by 2.8%, a combination of the overall grant increasing by 2% and the application of the funding formula for enrolment drives this increase.
- Tuition and student fee revenue will increase by \$2.1 million.
 - Based on 2082 students paying full-time fees on average over both terms, an increase of 92 students from the previous year's budget.
 - Budgeted international student enrollment will increase by 91 to 261. The actual number of international students in 2019-20 was 222.
 - Student numbers are based on 651 new students as of October 1, 2020. The number of new students on Oct 1st in 2019-20 was 700.
 - Tuition for new domestic students will increase by 4.5% to \$9,165. New Brunswick students that registered for the first time in September 2019 will have a net tuition rate of

\$8,755 after rebate and those that registered prior to 2019 will have a rebated tuition rate of \$8,250. Tuition rates were approved by the Executive Committee of the Board in July.

- International tuition will increase by 2% to \$18,493.
- Even though Fall enrolment is known, there is a high degree of uncertainty on whether attrition rates from Fall to Winter will follow historical patterns. The budget assumes that they will be similar.

Expenses

- Total budgeted expenses will increase by \$2.6 million or 5.5% increase over the prior year.
- Academic salaries will increase by \$376,000.
- Support salaries remain relatively unchanged from the previous year, however, there are many factors that have both increased and decreased salaries.
 - The final year of the CUPE 3433 collective agreement included an adjustment to salary scales that resulted in most employees seeing an average salary increase of 3.8%
 - Workforce adjustments during the summer, unfilled vacancies, salary freezes of non-bargaining staff and salary adjustments for senior administration result in a decrease of \$500,000 from estimates projected prior to the pandemic.
 - Significantly lower students in residence means the ancillary operation contributes less to positions in the student affairs, administration and facilities management areas.
- Facility Management hourly salaries have increased by \$180,000. This is partly from a reduction in Ancillary support due to lower student numbers in residence and an increase to provide 24-hour security on campus.
- Due to Federal and Provincial restrictions enforced to deal with the pandemic many activities within the University could not operate as normal or at all this year. The MASSIE program, Spring/Summer courses, varsity and intramural athletics, field trips, exchange programs and various performance events will not run or have been significantly altered. In addition, travel, staff development, departmental equipment and event related budgets have been removed. This has resulted in a one-time budget reduction net of associated revenues of \$480,000.
- Utility expenses have decreased by \$180,000 due to a decrease in price from the previous year's budget.
- Contracted services have increased by \$243,000 to cover search costs related senior leadership positions and recruiting costs that will replace travel.
- Financial aid and tuition rebates have increased by \$454,000 which includes an additional \$200,000 for scholarships to increase the conversion rates of potential students and \$254,000 for rebates targeted at specific groups of international students. This was part of a summer strategic recruiting initiative that was meant to limit the effect of the pandemic on enrolment.

- The budget includes \$1.55 million of one-time COVID-19 related costs. A breakdown can be found in Appendix F.
- Alterations and renovation budget remains at \$2.1 million, however, \$700,000 is earmarked for repayment of the internal loan for Gairdner & Barclay renovations. If the University has a deficit for the year the repayment will not be made.
- University Advancement funding from Operating has increased by \$362,000. \$285,000 of this is for a recruitment initiative in Marketing and Communications that was begun last year with the goal of increasing overall enrolment. In addition, unrestricted funds that have previously been used to fund the campaign will be exhausted.

Ancillary Budget

- The ancillary budget consists of the residence, conference, bookstore and pub operations. Conferences and the pub are not operating this year due to the pandemic. Both operations have fixed expenses that have contributed to the ancillary deficit.
- Ancillary budget will have a \$1.16 million deficit.
- Residence budget based on 676 students compared to 805 in 2019-20. Room fees increased by 2%. Meal plan fees were reduced by 5% due to limitations imposed by COVID restrictions.
- The alterations and renovations budget remains at \$2 million, however, repayment of Windsor will be adjusted based on year end results.
- The Bookstore is expected to generate \$250,000 less in revenue, mostly from the sale of textbooks. The Bookstore is budgeted to have a deficit of \$46,000.
- Residence operation will have \$220,000 additional costs due to COVID. A breakdown of these costs can be found in Appendix F.

University Advancement

- The remaining \$457,000 of unrestricted funds earmarked for the capital campaign will be fully used in 2020-21. To continue with the campaign in future years a new source of funding will need to be identified.
- Unrestricted donations used by University Advancement have been reduced by \$150,000 as the funds were redirected to the Mountie2Mountie program.
- Development and Alumni Office budgets have been reduced through layoffs and reduced hours, as well as the elimination of most in-person travel due to the pandemic

Endowment Budget

- Total spending allocation will increase to \$8.2 million.
- Total financial aid from Endowment funds increased to \$3.5 million.

**Consolidated Budget
Operating, Special Program and Endowment Budgets
Schedule of Funds Available and Funds to be Expended
2020-21**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2020-2021				2019-2020			
	Operating	Special Program	Endowment	Total	Operating	Special Program	Endowment	Total
Funds Available to be Expended:								
Revenue								
1 Provincial Government Grants	22,551			22,551	21,954			21,954
2 Federal Government Grants	705			705	723			723
3 Regular Tuition & Student Fees	22,473			22,473	20,339			20,339
4 Other Tuition Fees	777			777	1,076			1,076
5 Endowment Spending Allocation			7,946	7,946			7,870	7,870
6 Special Purpose funds		507		507		737		737
7 Other Income and Ext Trust Income	933	10	256	1,199	1,090	126	256	1,472
6 Total Revenue	47,439	517	8,202	56,158	45,182	863	8,126	54,171
Interfund Transfers								
7 Chairs & Professorships	512		(512)		512			512
8 Canada Research Chairs	533			533	500			500
9 MY Bell	379		(379)		379			379
10 Other interfunds								
			(891)					
11 Total Interfund Transfers In	1,424			1,424	1,391			1,391
12 Total Revenues and Transfers In	48,863	517	7,311	56,691	46,573	863	8,126	55,562
Funds to be Expended:								
Expenditures								
13 Faculty of Arts	9,616		259	9,875	9,577		258	9,835
14 Faculty of Social Sciences & RJCBS	5,728		59	5,787	5,870		59	5,929
15 Faculty of Science	8,591		145	8,736	8,228		144	8,372
16 Academic Affairs	1,610		2,317	3,927	1,807		2,334	4,141
17 Library	2,486		475	2,961	2,451		476	2,927
18 Computing Services	2,320			2,320	2,227			2,227
19 Administrative & Student Services	5,552			5,552	5,244			5,244
20 Facilities Management	7,657		395	8,052	7,691		396	8,087
21 Student Affairs	3,637		3,545	7,182	3,423		3,461	6,884
22 University Advancement	1,225	517	512	2,254	863	863	512	2,238
23 Contingency fund			294	294			293	293
24 Other			201	201			193	193
25 COVID Costs	1,555			1,555				
26 Less consolidation items			(891)					
27 Total Net Expenditures	49,977	517	7,311	57,805	47,382	863	8,126	56,371
28 Surplus (Deficit) For the Year	(1,114)			(1,114)	(809)			(809)

MOUNT ALLISON UNIVERSITY
General Operating Fund
Schedule of Funds Available and Funds to be Expended
2020-2021

Table 1.a

	(1)	(2)	(3)
	Budget 20-21	Budget 19-20	Actual 19-20
Funds Available to be Expended:			
Revenue			
1 Provincial Government Grants	22,551	21,954	21,954
2 Federal Government Grants	705	723	692
3 Regular Tuition & Student Fees	22,473	20,339	21,137
4 Other Tuition Fees	777	1,076	969
5 Other Income	933	1,090	1,524
6 Total Revenue	47,439	45,182	46,276
Interfund Transfers			
7 Chairs & Professorships	512	512	525
8 Canada Research Chairs	533	500	600
9 MY Bell	379	379	380
10 Other interfunds			50
11 Total Interfund Transfers In	1,424	1,391	1,555
12 Total Revenues and Transfers In	48,863	46,573	47,831
Funds to be Expended:			
Expenditures			
13 Faculty of Arts	9,616	9,577	9,170
14 Faculty of Social Sciences & RJCBS	5,728	5,870	5,652
15 Faculty of Science	8,591	8,228	8,168
16 Academic Affairs	1,610	1,807	1,748
17 Library	2,486	2,451	2,513
18 Computing Services	2,320	2,227	2,269
19 Administrative & Student Services	5,552	5,244	5,789
20 Facilities Management	7,657	7,691	7,778
21 Student Affairs	3,637	3,423	3,786
22 One-time COVID-19 Expenditures	1,555		
23 Total Net Expenditures	48,752	46,519	46,874
24 University Advancement Support	1,225	863	863
25 Other Transfers			316
26 Total Interfund Transfers Out	1,225	863	1,179
27 Total Net Expenditures and Transfers Out	49,977	47,382	48,053
28 Surplus (Deficit) For the Year	(1,114)	(809)	(222)

MOUNT ALLISON UNIVERSITY
General Operating Fund
Uses of Funds by Nature of Expense
2020-2021

Table 1.b

	(1)	(2)	(3)
	Budget 20-21	Budget 19-20	Actual 19-20
Funds To Be Expended:			
1 Academic Salaries	19,276	18,900	18,423
2 Support Salaries	9,135	9,191	9,327
3 Facilities Management Wages	1,645	1,465	1,855
4 Student Assistant Wages	580	590	562
5 Benefits & Other	5,149	5,005	4,760
6 Total Salaries and Benefits	<u>35,786</u>	<u>35,152</u>	<u>34,927</u>
7 Supplies & Materials	2,351	2,527	2,420
8 Equipment & Maintenance	980	975	761
9 Travel	104	480	457
10 Other Expenditures	420	409	662
11 Library Acquisitions	537	537	525
12 Insurance	319	304	301
13 Contracted Services	923	681	1,096
14 Utilities	1,812	1,994	1,843
15 Alterations & Renovations	2,100	2,100	2,278
16 Employment Related Exp - RTE	256	209	189
17 Employment Related Exp - PERA	552	541	508
18 Financial Aid & NB Rebate	1,403	949	1,084
19 One-time COVID-19 Expenditures	1,555		
20 Student Tuition Discount			451
20 Total Non-Salary	<u>13,312</u>	<u>11,705</u>	<u>12,575</u>
21 Net Internal Cost Recoveries	345	339	628
22 Total Net Expenditures	<u>48,752</u>	<u>46,519</u>	<u>46,874</u>
23 University Advancement Support	1,225	863	863
24 Other Transfers			316
25 Interfund Transfers Out	<u>1,225</u>	<u>863</u>	<u>1,179</u>
26 Net Expenditures and Transfers Out	<u>49,977</u>	<u>47,382</u>	<u>48,053</u>

MOUNT ALLISON UNIVERSITY
General Operating Fund
Sources of Revenue
2020-2021

Table 1.c

	(1) # Students	(2) Budget 20-21	(1) # Students	(2) Budget 19-20
Government Grants				
1 Provincial Operating Grant		21,527,058		20,949,295
2 Provincial Restricted Grant		1,024,624		1,004,533
3 Total Provincial Grant		<u>22,551,682</u>		<u>21,953,828</u>
4 Federal Indirect Research Grant		<u>705,106</u>		<u>723,417</u>
5 Total Government Grants		<u>23,256,788</u>		<u>22,677,245</u>
Regular Tuition Fees				
6 New Brunswick (rebate not included)	833	7,624,079	841	7,373,732
7 Rest of Canada	988	8,944,698	979	8,585,830
8 International	261	4,606,454	170	3,082,100
	<u>2,082</u>		<u>1,990</u>	
9 Part-Time		<u>400,000</u>		<u>250,000</u>
10 Total Tuition Fees		<u>21,575,231</u>		<u>19,291,662</u>
Regular Student Fees				
11 Application Fees		70,000		90,000
12 Mailroom Fees		41,950		49,750
13 Technology & Service Fee		417,600		398,000
14 Other Fees		116,250		211,250
15 Athletic & Recreation Fees		<u>251,700</u>		<u>298,500</u>
16 Total Regular Student Fees		<u>897,500</u>		<u>1,047,500</u>
17 Total Regular Tuition & Student Fees		<u>22,472,731</u>		<u>20,339,162</u>
Other Tuition Fees				
18 Spring/Summer & Correspondence		758,332		622,585
19 English Language Programs				304,188
20 Exchange Programs				130,000
21 Graduate Tuition		<u>18,760</u>		<u>18,760</u>
22 Total Other Tuition Fees		<u>777,092</u>		<u>1,075,533</u>
Other Income & External Cost Recoveries				
23 Interest on Late Accounts		30,000		30,000
24 Library Fines & Penalties		8,000		8,000
25 Departmental Support Services		21,000		22,600
26 Facility Rentals		30,000		40,500
27 Interest Income		300,031		236,016
28 Miscellaneous Revenues		366,774		400,667
29 Performance Fees		25,000		60,000
30 Athletics & Recreation		64,900		205,500
31 Printing Services		<u>87,000</u>		<u>87,000</u>
32 Total Other Income & External Cost Recoveries		<u>932,705</u>		<u>1,090,283</u>
33 Total Revenue and External Cost Recoveries		<u>47,439,316</u>		<u>45,182,223</u>

Mount Allison University
Ancillary Operations Fund
Schedule of Revenues and Expenditures
2020-2021

Table 2.a

Conferences	(1) Budget 20-21	(2) Budget 19-20	(3) Actual 19-20
Revenue			
1 Fees, Rentals & Other Income		775	820
Expenditures			
2 Salaries, Wages & Benefits	67	363	362
3 Supplies & Materials	21	59	48
4 Contracted Services		215	285
5 Other Expenditures		8	10
6 Total Expenditures	88	645	705
7 Net Internal Cost Recoveries	1	130	173
8 Total Net Expenditures	89	775	878
9 Surplus (Deficit)	(89)		(58)

University Bookstore			
Revenue			
1 Sales	950	1,207	1,205
2 Cost of Goods Sold	713	922	932
3 Gross Profit	237	285	273
4 Other Income	5	18	14
5 Gross Profit & Other Income	242	303	287
Expenditures			
6 Salaries & Benefits	212	216	214
7 Supplies & Materials	35	36	41
8 Other Expenditures	25	25	34
9 Total Direct Bookstore Expenditures	272	277	289
10 Net Internal Cost Recoveries	16	21	31
11 Total Net Expenses	288	298	320
12 Interfund Transfers		5	
13 Total Expenses and Transfers	288	303	320
14 Surplus (Deficit)	(46)		(33)

The Pond			
Revenue			
1 Sales		66	60
2 Cost of Goods Sold		35	41
3 Gross Profit		31	19
4 Other Income	1	5	4
5 Gross Profit & Other Income	1	36	23
Expenditures			
6 Salaries & Benefits		45	48
7 Supplies & Materials	3	6	6
8 Other Expenditures		3	3
9 Total Direct Expenditures	3	54	57
10 Net Internal Cost Recoveries		(18)	(26)
11 Total Net Expenses	3	36	31
12 Interfund Transfers			
13 Total Expenses and Transfers	3	36	31
14 Surplus (Deficit)	(2)		(8)

**Mount Allison University
Ancillary Operations Budgets
Schedule of Revenues and Expenditures
2020-2021**

Table 2.b

Residences	(1)	(2)	(3)
	Budget 20-21	Budget 19-20	Actual 19-20
Revenue & Other Sources of Funds			
1 Residence Fees	4,799	5,405	5,796
2 Meal Plan Fees	3,171	4,205	4,443
3 Other Student Fees	457	551	606
4 Other Income	560	578	662
5 Total Revenue & Other Income	<u>8,987</u>	<u>10,740</u>	<u>11,507</u>
Funds to be Expended:			
6 Salaries, Wages & Benefits	2,147	2,216	2,179
7 Supplies & Materials	253	359	321
8 Contracted Services	2,867	3,634	3,586
9 Equipment	468	631	882
10 Utilities	1,223	1,315	1,287
11 Alterations and Renovations	2,000	1,828	2,283
12 Other Expenses	358	364	349
13 Provision for Revenue Shortfall	261	295	
14 Emergency Reserve	221	238	
15 COVID Expenses	220		
16 Residence Discount			703
17 Total Direct Ancillary Expenditures	<u>10,018</u>	<u>10,880</u>	<u>11,590</u>
18 Net Internal Cost Recoveries & Transfers	<u>7</u>	<u>140</u>	<u>83</u>
19 Total Net Expenditures and Transfers Out	10,011	10,740	11,507
20 Surplus (Deficit)	(1,024)		

MOUNT ALLISON UNIVERSITY
Endowment Fund
Schedule of Funds Available & Planned Expenditures
2020-2021

Table 3.a

	(1) Budget 20-21	(2) Adjusted Budget 19-20	(3) Original Budget 19-20
Funds Available to be Expended:			
1 Spending allocation	7,946,727	7,854,522	7,870,720
2 Trust income	255,700	255,700	255,700
3 Total Funds Available to be Expended	8,202,427	8,110,222	8,126,420
Funds to be Expended:			
4 Faculty of Arts	258,156	256,906	258,114
5 Faculty of Social Sciences	59,091	58,814	58,965
6 Faculty of Science	145,390	144,851	144,393
7 Other academic support	2,316,730	2,326,124	2,334,022
8 Total academic departments	2,779,366	2,786,695	2,795,493
9 Library	474,866	473,598	475,825
10 Capital Projects	395,123	394,169	396,076
11 Owens Art Gallery	48,183	48,068	48,300
12 Financial Aid and Awards	3,497,849	3,412,715	3,412,756
13 University Advancement	512,000	512,000	512,000
14 Unrestricted	293,515	288,773	292,650
15 Other	201,524	194,205	193,319
16 Total other budgets	5,423,061	5,323,527	5,330,927
17 Total Planned Expenditures	8,202,427	8,110,222	8,126,420

MOUNT ALLISON UNIVERSITY
Endowment Fund
Schedule of Academic Spending Allocations
2020-2021

Table 3.b

	(1) Budget 20-21	(2) Adjusted Budget 19-20	(3) Original Budget 19-20
Spending Allocations:			
1 Canadian Studies	113,253	112,565	113,076
2 English	1,410	1,406	1,413
3 Fine Arts	4,954	4,836	4,857
4 History	1,991	1,986	1,995
5 Music	96,758	96,419	96,886
6 Philosophy	7,327	7,309	7,344
7 Religious Studies	32,464	32,386	32,543
8 Total - Faculty of Arts	258,156	256,906	258,114
9 Centre for Business Studies	44,208	43,967	44,046
10 Economics	9,709	9,685	9,732
11 Geography & Environment	5,174	5,161	5,186
12 Total - Faculty of Social Sciences	59,091	58,814	58,965
13 Biology	50,100	49,980	50,222
14 Chemistry/Biochemistry	59,664	59,516	59,712
15 Math & CS	1,251	1,062	
16 Sciences	34,375	34,293	34,459
17 Total - Faculty of Science	145,390	144,851	144,393
18 Faculty Enrichment Funds	297,289	316,611	317,439
19 Meighen Centre	303,949	302,988	304,306
20 Purdy Crawford Teaching Centre	270,310	269,662	270,968
21 Lecturers and Visiting Speakers	59,152	59,010	59,296
22 Academic Chairs and Salaries	504,917	503,920	505,929
23 McCain Fellowships	217,702	217,171	218,223
24 Marjorie Young Bell Support	380,000	380,000	380,000
25 Undergraduate Research Fellowships	175,479	169,089	169,668
26 Teaching Equipment	107,931	107,672	108,193
27 Total - Other Academic Support	2,316,730	2,326,124	2,334,022
28 Total Academic Spending Allocations	2,779,366	2,786,695	2,795,493

MOUNT ALLISON UNIVERSITY
Special Program Operating Fund
Schedule of Funds Available & Funds to be Expended
2020-2021

Table 4

University Advancement	(1)	(2)	(4)
	Budget 20-21	Budget 19-20	Actuals 19-20
Revenue & Interfund Transfers			
1 From Operating Fund For Fundraising	427	427	427
2 From Operating Fund For Marketing/Communications	798	436	436
3 From Endowment Fund	512	512	509
4 From Special Purpose Fund & Interfunds	507	737	387
5 Revenue	10	126	155
6 Total Revenue and Transfers	2,254	2,238	1,914
Expenditures			
7 Salaries & Benefits	1,679	1,630	1,482
8 Supplies & Materials	160	202	155
9 Contracted Services	366	264	207
10 Equipment & Maintenance	5	11	24
11 Travel	34	88	93
12 Other Expenses	10	23	22
13 Total Expenditures	2,254	2,218	1,983
14 Net Internal Cost Recoveries & Interfunds		20	(69)
15 Total Net Expenditures	2,254	2,238	1,914
16 Surplus(deficit)			

PCTC & Meighen Centre	(1)
	Budget 20-21
Revenue & Interfund Transfers	
Meighen Centre Endowment	308
PCTC Endowment	270
PCTC Carry forward	83
Total Revenue and Transfers	661
Expenditures	
Salaries & Benefits	587
Other Expenses	74
Total Expenditures	661
Total Net Expenditures	

MOUNT ALLISON UNIVERSITY
Schedule of Ancillary Fees
2020-2021

Appendix A

	2020-21	2019-20	\$ Increase (excl MM)	Increase %
Accommodation				
Single private ensuite	8,014	7,857	157	2.0%
Single shared ensuite	7,249	7,107	142	2.0%
Super single	6,729	6,597	132	2.0%
Single	6,375	6,250	125	2.0%
Double shared ensuite (not in 2020-2021)	6,003	5,885	118	2.0%
Double (not in 2020-2021)	5,385	5,279	106	2.0%
Triple shared ensuite (not in 2020-2021)	4,994	4,896	98	2.0%
Dining Hall				
Unlimited COVID meal plan (includes \$100 Mountie I	4,731	4,981	-250	-5.0%
Ten meals/week plan (Anchorage, Berumuda only)	3,012	2,738	274	10.0%
			0	
Services Fee				
Cable, phone, high speed internet, laundry, mini-fridge	638	632	6	0.9%
Total Residence Fees				
Single private ensuite / unlimited meal plan / services	13,383	13470	-87	-0.6%
Single shared ensuite / unlimited meal plan / services	12,618	12720	-102	-0.8%
Super single / unlimited meal plan / services	12,098	12210	-112	-0.9%
Single / unlimited meal plan / services	11,744	11,863	-119	-1.0%

MOUNT ALLISON UNIVERSITY Academic Staffing Supported by Operating Budget	Appendix B
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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Tenured / Tenure Track											
Faculty	124.5	130.7	130.5	128.0	127.5	128.5	126.5	124.5	121.5	123.5	121.0
Librarians	7.0	7.0	6.0	7.0	7.0	7.0	7.0	6.0	7.0	6.0	6.0
Terms	15.0	9.0	11.5	10.5	2.0	1.0	1.0	6.5	4.0	5.0	8.0
Sessionals	6.0	7.5	6.0	7.0	4.0	2.0	7.0	5.0	4.0	4.0	6.0
Instructors	2.0	2.0	2.0	2.0	2.0	4.0	3.0	2.0	4.0	3.0	2.0
Stipends ¹	55.0	56.0	70.0	70.5	75.5	88.5	67.0	81.0	80.0	84.0	90.5
Other ²	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0	4.0

¹ Does not include stipends for Spring/Summer or Correspondence

² Other includes Deans, Director of the RJCBS and University Librarian

Maritime Provinces Higher Education Commission

Table A: Undergraduate Arts and Sciences Full-time¹ Tuition Fees and Provincial Tuition Rebates/Bursaries 2020-2021

	Undergraduate Arts				Undergraduate Sciences				Provincial Tuition Rebates/Bursaries
	Full-time Tuition Fees	Percent change from 2019-2020	International Students Full-time Tuition Fees	Percent change from 2019-2020	Full-time Tuition Fees	Percent change from 2019-2020	International Students Full-time Tuition Fees	Percent change from 2019-2020	
	\$		\$		\$		\$		
New Brunswick									
Mount Allison University	9,165	4.50%	18,490	1.99%	9,165	4.50%	18,490	1.99%	Renewed Tuition Bursary ²
St. Thomas University	7,292	2.00%	16,389	2.00%	n/a	n/a	n/a	n/a	
Université de Moncton	6,937	8.00%	12,713	8.00%	6,937	8.00%	12,713	8.00%	
University of New Brunswick	7,270	2.02%	17,023	2.58%	7,270	2.02%	17,023	2.58%	
Nova Scotia									
Acadia University	9,201	3.00%	18,421	3.00%	9,201	3.00%	18,421	3.00%	Nova Scotia University Student Bursary Program (Full-time) ³ \$1,283
Atlantic School of Theology	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
Cape Breton University	8,280	2.99%	16,440	2.24%	8,280	2.99%	16,440	2.24%	
Dalhousie University	8,103	3.01%	21,180	10.69%	9,192	2.99%	22,269	10.28%	
Mount Saint Vincent University	8,170	3.00%	16,340	3.00%	8,575	3.00%	16,745	3.00%	
NSCAD University	8,940	0.00%	19,740	0.00%	n/a	n/a	n/a	n/a	
Saint Mary's University	8,140	3.04%	18,280	7.03%	8,740	2.94%	19,560	7.00%	
St. Francis Xavier University	9,095	3.00%	18,190	3.00%	9,095	3.00%	18,190	3.00%	
University of King's College	8,103	3.01%	21,180	10.69%	9,192	2.99%	22,269	10.28%	
Université Sainte-Anne	8,020	2.99%	10,970	3.00%	9,209	3.01%	12,158	3.00%	
Prince Edward Island									
University of Prince Edward Island	6,390	1.91%	13,860	1.99%	6,390	1.91%	13,860	1.99%	George Coles Bursary \$2,200; Island Advantage ⁴

Source: Data provided by the institutions. Tuition fees are unadjusted and unweighted.

Note: tuition is reported for students enrolling in a program for the first time in 2020-2021. Some universities offer reduced tuition to continuing students that meet certain criteria.

n/a: not applicable

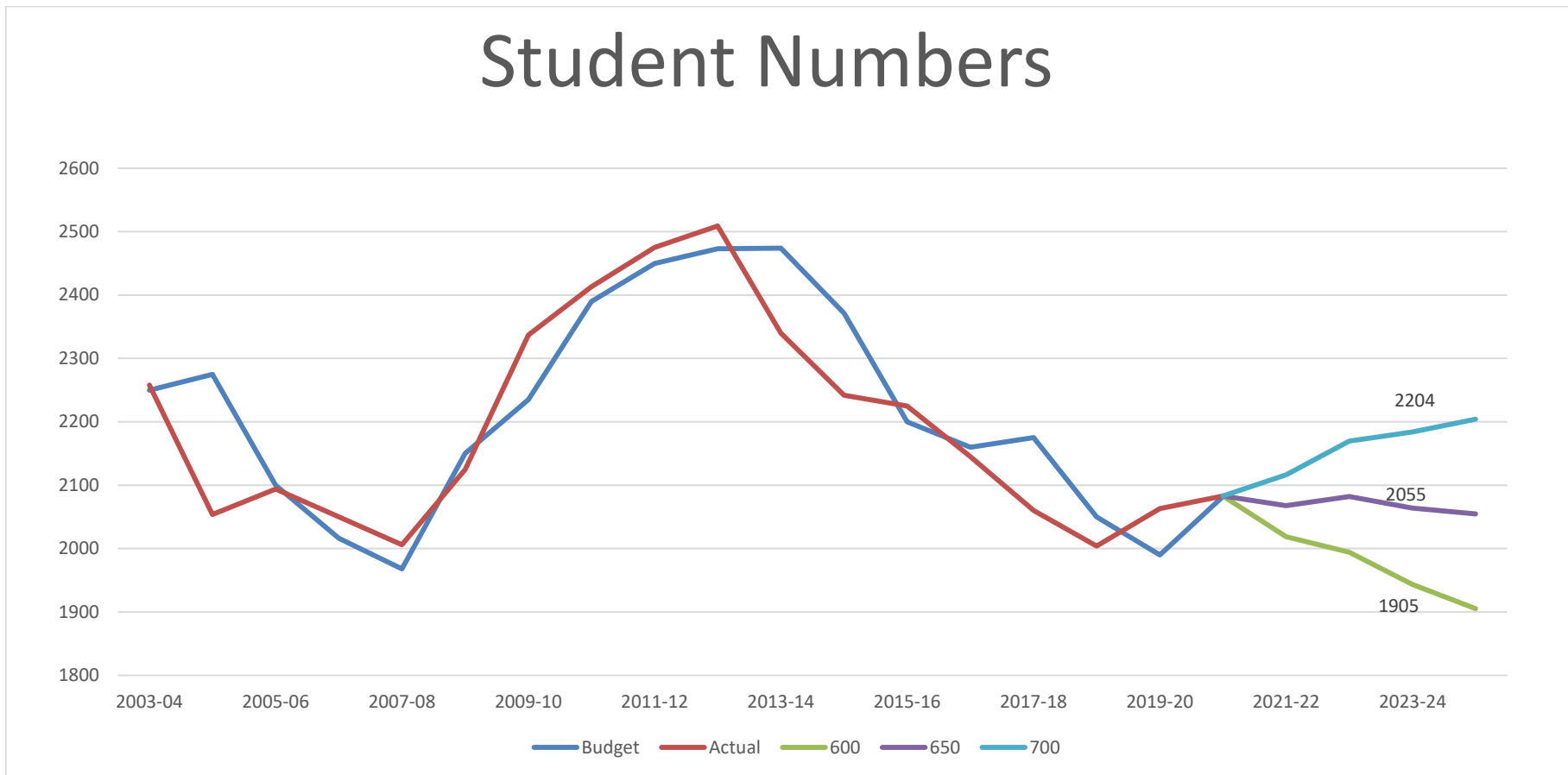
¹ Full-time is defined as full course load.

² The Renewed Tuition Bursary provides financial assistance to those in need. The following link provides more program details including eligibility criteria: https://www2.gnb.ca/content/gnb/en/departments/post-secondary_education_training_and_labour/Skills/content/FinancialSupport/tuition_bursary.html These are not deducted from the tuition fees as presented. Tuition fees vary by program.

³ Nova Scotia offers students who are residents of the province a credit rebate on their tuition up to \$1,283; These rebates are not deducted from the tuition fees as presented.

⁴ Prince Edward Island offers resident students the \$2,200 George Coles Bursary (annual). Island Advantage: Low and middle-income Islanders can access needs-based support on top of the other bursaries. These bursary awards are not deducted from the tuition fees as presented.

Mount Allison University Contingency Fund 2020-2021		Appendix D
2018		
May 1, 2017 Opening Balance		1,301,256
Increase as per policy		231,250
Less: use of funds due to revenue shortfall		(835,424)
Less: use of funds due to emergency		
April 30, 2018 Closing Balance		\$697,082
2019		
May 1, 2018 Opening Balance		697,082
Increase as per policy		229,290
Less: use of funds due to revenue shortfall		(270,198)
Less: use of funds due to emergency		
April 30, 2019 Closing Balance		\$656,174
2020		
May 1, 2019 Opening Balance		656,174
Increase as per policy		232,865
Less: use of funds due to revenue shortfall		
Less: use of funds due to emergency		
April 30, 2020 Closing Balance		\$889,039



Note: Budget numbers are an average of full-time students paying tuition for the year. Actual numbers are based on tuition revenue received by year end.

Budget
20-21

Funds To Be Expended:

Operating Fund

1	Wireless improvements - academic and administrative spaces	575
2	Custodial	250
3	Cameras, screens, cableing, other network improvements	150
4	Renovations to classrooms, offices, other spaces	300
5	Other and contingency	100
6	Software	75
7	CSD staff, Welcome Centre	85
8	Personal Protective Equipment (PPE)	20
9	Total operating fund	<u>1,555</u>

Ancillary Fund

10	Custodial	100
11	Food delivery equipment	45
12	Self isolation dining and other	75
13	Total ancillary fund	<u>220</u>

14	Total	1,775
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